

Title of Report	SUPPLEMENTARY ESTIMATES, VIREMENTS AND CAPITAL APPROVALS	
Presented by	Councillor Keith Merrie MBE Finance and Corporate Portfolio Holder PH Briefed <input type="checkbox"/> Yes	
Background Papers	Council – 20 February 2025 General Fund Budget and Council Tax 2025/26	Public Report: Yes
		Key Decision: Yes
Financial Implications	Appendix 2 provides information on the supplementary estimates requiring approval	
	Signed off by the Section 151 Officer: Yes	
Legal Implications	No legal implications arising from this report.	
	Signed off by the Monitoring Officer: Yes	
Staffing and Corporate Implications	Any staffing implications of this report are detailed in the body of the report and the attached appendices.	
	Signed off by the Head of Paid Service: Yes	
Purpose of Report	To seek approval of the supplementary estimates, virements and capital scheme movements.	
Reason for Decision	The Council's Financial Procedure Rules, Section 2, paragraphs A24 to A28 stipulate the procedures for virements and supplementary estimates, whilst the Council's Capital Strategy sets out the Governance of the Capital Programme.	
Recommendations	THAT CABINET APPROVES THE SUPPLEMENTARY ESTIMATES DETAILED IN APPENDIX 2 THAT ARE ABOVE £10K AND BELOW £250K AND COUNCIL FUNDED.	

1.0 BACKGROUND

- 1.1 This report seeks approval for supplementary estimates, as required under the Council's Constitution. This is a regular report to Cabinet to enable the approval of virements and supplementary estimates in a timely manner for the efficient operation of the Council.
- 1.2 This report covers items in respect of the General Fund. There are no virements or capital movements requiring approval.
- 1.3 All supplementary estimates outlined in this report were submitted before 1 March 2026 and are therefore governed by the constitutional provisions effective from 1 March 2025. A relevant extract concerning virements and supplementary estimates is provided in Appendix 1.

1.4 Appendix 2 provides an extract from the updated Constitution effective 1 March 2026; all supplementary estimates and virements will follow the new rules from this date.

2.0 SUPPLEMENTARY ESTIMATES

2.1 A supplementary estimate is an addition to the Council's agreed budget and should only be considered after all other options such as virements or savings have been considered. Supplementary estimates include budgets fully funded by external grants or contributions.

2.2 Supplementary estimate levels were approved as part of the Constitution by Council in February 2025. These approval levels are detailed in Appendix 1. All supplementary estimates which will be Council funded require Cabinet approval whereas those fully externally funded are reported to Cabinet below £100k but require approval over £100k. Those above £250k require Council approval.

2.3 Appendix 3 details all supplementary estimates grouped by value and funding with details of the reasons for the requests which are summarised in the table below.

	General Fund	
	Revenue	Capital
Between £0 and £99,999 (For Information Only)	129,572	66,368
Between £100,000 and £249,999 (For Cabinet Approval)	-	-
Over £250,000 (Requires Council Approval)	-	-
Total Externally Funded	129,572	66,368
Between £0 and £9,999 (For Information Only)	22,000	-
Between £10,000 and £249,999 (For Cabinet Approval)	237,920	-
Over £250,000 (Requires Council Approval)	-	-
Total Council Funded	259,920	-
Total Supplementary Estimates	389,492	66,368

Policies and other considerations, as appropriate	
Council Priorities:	A well-run council
Policy Considerations:	The Council's Financial Procedure Rules, sections A24 – A28, set out the details of the virement and supplementary estimates, as shown in Appendix 1 of this report.
Safeguarding:	None
Equalities/Diversity:	None
Customer Impact:	None
Economic and Social Impact:	None
Environment, Climate Change and Zero Carbon:	None
Consultation/Community/Tenant Engagement:	None
Risks:	Non-compliance with any grant conditions. A full assessment is in place as part of the grant process.
Officer Contact	Anna Crouch Head of Finance anna.crouch@nwleicestershire.gov.uk